

City of Chehalis



Quarterly Council Financial Report Fourth Quarter 2020 - Preliminary

**For the Period Ending December 31, 2020
(January through December)**

The City of Chehalis, Washington

**CHEHALIS CITY COUNCIL MEETING
AGENDA REPORT**

TO: The Honorable Mayor and City Council

FROM: Jill Anderson, City Manager

BY: Chun Saul, Finance Director

MEETING OF: January 25, 2021

SUBJECT: 2020 Fourth Quarter Financial Status Report (Preliminary)

DISCUSSION

This document provides a summary review of the City's financial status for the fourth quarter ending 12/31/2020.

The first part of the report provides a summary of all City funds with their beginning cash balances, total revenues and transfers in, total expenditures and transfers out, changes in fund balances during the year, and estimated ending cash balances. The second part of the report provides two-year comparative financial data of year-to-date (YTD) actual revenues and expenditures compared to the budget for the General Fund and major enterprise funds.

The reports have been formatted to be consistent with the budget for ease of comparison and review of information. Comparisons and variances shown are based on straight-line projections. **The YTD target for December is 100% (12 of 12 months).**

CITY-WIDE OVERVIEW

Overall, on a city-wide basis, the city has received 98.2% or \$27,587,390 of the 2020 revenue budget (including transfers-in) and has expensed 80.1% or \$25,843,738 of the 2020 expenditure budget (including transfers-out) through the end of December 2020.

Chehalis City-Wide, All Funds	2020 Amended Budget	2020 YTD 12/31/2020	YTD % of Budget	Budget to Actual Variance Positive (Negative)
Revs. & Transfers In	\$ 28,086,500	\$ 27,587,390	98.2%	\$ (499,110)
Exps. & Transfers Out	32,265,920	25,843,738	80.1%	6,422,182
Increase (Decrease) in Fund Balance	(4,179,420)	1,743,652	-41.7%	\$ 5,923,072
Beginning Fund Balance	23,401,490	23,401,490	100.0%	-
Ending Fund Balance	\$ 19,222,070	\$ 25,145,142	130.8%	\$ 5,923,072

Total YTD revenues received is \$499,110 or 1.8% below the YTD target amount. The key contributing factors for this variance are summarized below:

- YTD actual revenues for General Fund exceeded the YTD target amount by \$266,155.
- YTD actual revenues for TBD Fund was \$614,941 below the YTD target amount. TBD sales tax revenue exceeded the budget projection by \$97,567 (about 8.8%), but TIB grant reimbursement budgeted for \$707,535 was not received in 2020. The project is being carried forward to 2021. A budget amendment will be needed in 2021 for both the grant revenue and project expenditures.
- YTD actual revenues for utilities funds exceeded the YTD target amount by \$173,783.
- YTD actual revenues for the Airport Fund was \$482,662 below the YTD target amount. This is due to the CARB loan proceeds of \$500,000 that was budgeted for the above ground fuel storage project which was not drawn in 2020. The project was delayed and is being carried forward to 2021. A budget amendment will be needed in 2021.

Total YTD expenditures is \$6,422,182 or 19.9% below the YTD target amount.

- About \$5.0 million (or 78%) of the total variance is related to capital project activities in progress. The city-wide capital outlay budget is \$10.48 million and about 52.2% or \$5.47 million has been expensed by the end of 2020.
- About \$1.42 million (or 22%) of the total variance is for operating expenditures, which includes salaries and benefits, operating supplies, and services.

The revenue and expenditure variances for the General Fund and major enterprise funds are explained in detail in the fund overview sections below.

GENERAL FUND OVERVIEW

The General Fund YTD actual revenue is 102.7% of the 2020 budget. This exceeds the 2020 revenue budget by \$266,155. Total YTD expenditures is 92.0% of the 2020 budget. This is \$824,544 (or 8.0%) below the 2020 budget. The actual total revenues exceeded the total expenditures by \$794,639. The fund balance (cash and investments) as of December 31, 2020 is \$2,256,763, which is about 21.9% of the 2020 General Fund revenue. This is \$1,227,474 above the 10% reserve policy goal of the City Council.

When compared to 2019, total 2020 revenue increased by \$15,759 and total expenditures decreased by \$1,119,193 from 2019. The total decrease in expenditures is comprised of the following: \$627,345 reduction in transfers-out; \$564,887 reduction in payroll; moving \$100,963 in custodial disbursements from the General Fund to custodial funds, and the remaining \$174,002 net increase for all other expenditures.

General Fund	2020 Amended Budget	YTD Actual 12/31/2020	YTD Actual % of Budget	Variance YTD
				Actual vs. Target Positive (Negative)
Revenues & Transfers-In	\$ 10,026,736	\$ 10,292,891	102.7%	\$ 266,155
Expenditures & Transfers-Out	10,322,796	9,498,252	92.0%	824,544
Revenues Over (Under) Expenditures	(296,060)	794,639	-268.4%	1,090,699
Beginning Fund Balance	1,462,124	1,462,124		
Ending Fund Balance	\$ 1,166,064	\$ 2,256,763		
Ending Fund Balance % of Revenue	11.6%	21.9%		

The 2021 adopted budget was balanced with use of beginning reserves and an estimated ending fund balance of \$645,134 (6.7% of revenue budget). A Council Budget Committee meeting is scheduled on 2/2/2021 to discuss prioritizing and assigning the fund balance in excess of the budget projection.

General Fund Revenues:

The table below provides the budget-to-actual comparisons for General Fund revenues by major revenue sources.

General Fund Revenues	2020 Amended Budget	YTD Actual 12/31/2020	YTD % of Budget Rec'd	Variance YTD Target vs. Actual	2020-2019 YTD Comparison
Property Taxes	\$ 1,937,842	\$ 1,951,513	100.7%	\$ 13,671	\$ 46,348
Sales and Use Taxes	4,893,500	5,283,036	108.0%	389,536	127,447
Utility Taxes	1,592,635	1,589,090	99.8%	(3,545)	(2,208)
Other Taxes	50,168	56,164	112.0%	5,996	(2,312)
Subtotal for Tax Revenues	8,474,145	8,879,803	104.8%	405,658	169,275
Non-Tax Revenues:					
Licenses and Permits	195,780	224,053	114.4%	28,273	(11,109)
Intergovernmental	882,282	681,917	77.3%	(200,365)	257,544
Charges for Goods & Services	180,670	176,139	97.5%	(4,531)	(214,673)
Fines and Forfeitures	120,190	117,561	97.8%	(2,629)	(4,404)
Miscellaneous Other	122,669	145,918	119.0%	23,249	(53,829)
Subtotal Non-Tax Revenues	1,501,591	1,345,588	89.6%	(156,003)	(26,471)
Custodial Receipts	-	16,500	0.0%	16,500	(98,045)
Transfers-in	51,000	51,000	100.0%	-	(29,000)
Total Revenues	\$ 10,026,736	\$ 10,292,891	102.7%	\$ 266,155	\$ 15,759

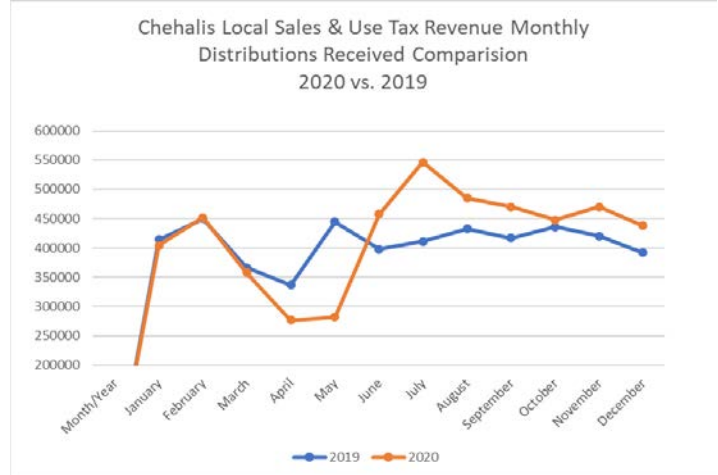
Total tax revenues received in 2020 is \$8,879,803 or 104.8% of the 2020 budget and exceeds the 2020 revenue budget projection by \$405,658. Some of this variance is explained below:

Property Tax: YTD revenue received is \$1,951,513 or 100.7% of the 2020 budget. Total property tax collected includes 2020 property tax of \$1,916,430 and delinquent (prior years) tax of \$35,083. Total 2020 property tax levy was \$1,946,389 and about 98.46% of 2020 property tax levy was collected in 2020. Historically, about 98% of tax levy is collected in the tax levy year and the remaining is collected in subsequent years.

Sales and Use Tax: YTD revenue received is \$5,283,036 or 108% of the 2020 budget. This exceeds the 2020 revenue projection by \$389,536 and is an \$127,447 (or 2.5%) increase from 2019. This total includes local sales and use tax, Brokered Natural Gas sales tax, and Criminal Justice sales tax.

The chart below provides month-to-month comparisons for local sales tax revenues received in 2020 and 2019. There is a 2-month lag time between the month of sales and when the tax revenues are received by the City. Example, December sales tax revenue primarily represents October sales.

Following the sharp declines from March through May, Chehalis local sales tax collection continued to recover and improve since June.



When compared with 2019, sales tax from the motor vehicle and parts dealer group was down 1.1% in 2020. However, sales tax from the general merchandise stores, building material & garden supplies, and miscellaneous retail stores groups were up 7.1%, 23.8%, and 12.8%, respectively. Sales tax from the food services and drinking places (restaurants and bars) was down 6.2%, while the food and beverage store sales tax is up 10.3%. 2020 YTD sales taxes from aggregated construction groups decreased 17.4%, whereas the aggregated non-construction group sales taxes increased 4.8% from this time last year.

Utility Tax: YTD utility tax revenue received is \$1,589,090 or 99.8% of the 2020 budget. YTD electricity utility tax revenue exceeded the 2020 budget by \$35,391, whereas telephone utility tax revenue was \$45,094 below the 2020 budget projection. When compared with 2019, both the electricity and telephone utility taxes declined 2.0% (or \$14,917) and 12.5% (or \$23,257), respectively.

Non-tax revenues include licenses and permit fees, intergovernmental shared revenues and grants, recreation program fees, fines, and other miscellaneous revenues. Intergovernmental grant is one of the key contributing factors for YTD revenues falling behind the YTD target amount. RCO grant of \$316,676 for the flood storage mitigation project was budgeted but only \$83,250 has been received.

General Fund Expenditures and Transfers-out

YTD expenditures is \$9,498,252 or 92.0% of the 2020 budget. This is \$824,544 below the YTD target amount. Most all departments operated within the budget parameters. Municipal Court YTD expenditures exceeded the 2020 budget by \$10,679 due to court bail deposit and refund activities which were not factored in the amended budget. City Manager YTD expenditures exceeded the 2020 budget by \$3,249 due to actual contra expenditures (indirect cost allocation) being slightly below the budget projection.

YTD expenditures for public safety (police and fire) is \$5,456,231 and makes up about 57.4% of the total general fund expenditures. YTD expenditures for public works streets and facilities/parks is \$1,549,167 and makes up about 16.0% of the total general fund expenditures.

Expenditures by Category:

Payroll: YTD payroll expenditures totaled \$6,869,950 or 95.7% of the 2020 budget. The YTD expended is \$307,598 or 4.7% below the 2020 budget amount. This positive variance (budget savings) is mainly a result of temporary vacancies of budgeted positions and reduction of seasonal temporary workers in Fire, Street and Recreation departments. Payroll expenses make up about 72.3% of the total General Fund expenditures.

Supplies: Overall YTD expenditures for supplies is \$345,319 or 84.2% of the 2020 budget. This is \$64,574 below the 2020 budget amount. This category includes office supplies, parts and supplies for public works operations, and minor tools and equipment.

Services: Overall YTD expenditures for services is \$2,188,974 or 83.0% of the 2020 budget. This is \$446,843 below the 2020 budget. About \$233,425 of this variance is unspent portion of professional services budget for flood storage master plan study. Services category includes insurance, professional services, repairs and maintenance of facilities, computer software & hardware maintenance, utilities, phone service, and intergovernmental services.

Contra Expenses (Indirect Cost Allocation): The City's General Fund provides administrative support services to utilities and Airport funds. The administrative support departments include City Council, City Manager, Legal, City Clerk, Human Resources, Finance, and non-departmental IT services. A portion of administrative support department expenditures are allocated to utilities and Airport funds using specific allocation factors. A total of \$424,602 was allocated to utilities and Airport funds in 2020.

Bottom Line: Overall, the General Fund operated within the budget parameters.

STREET MAINTENANCE

The City maintains three (3) operating funds for City street maintenance (excluding TBD fund which is primarily for major transportation improvement capital projects), which include Street Department in the General Fund, Dedicated Street Fund, and Arterial Street Fund. During 2020, the City expended a total of \$751,259 in ordinary and routine street maintenance, including chip sealing.

The Arterial Street Fund received \$138,799 in Motor Vehicle Fuel Tax from the state during 2020. The remaining \$612,460 was provided by General Fund revenues, including 1% (or \$50,879) of local sales tax dedicated to the Dedicated Street Fund for city street maintenance during 2021.

WASTEWATER FUND OVERVIEW

YTD operating revenues received is \$5,480,827 or 99.9% of the 2020 budget.

2020 late payment fee revenue decreased \$33,578 from last year due to the Governor's COVID-19 proclamation for rate payer assistance. Interest earnings also declined due to the declined interest rates. Hookup/connection fee revenue decreased \$51,088 from last year. Overall, total 2020 YTD revenues declined \$88,333 from 2019.

YTD total operating expenditures is \$2,966,235 or 93.5% of the 2020 budget. This is about \$205,490 below the 2020 budget amount. YTD capital expenditure is \$641,316 or 59.9% of the 2020 budget. YTD total expenditures exceeded total revenue by \$6,627.

WATER FUND OVERVIEW

YTD operating revenues received is \$3,079,786 or 102.7% of the 2020 budget. This is \$80,546 above the 2020 budget amount.

When compared to last year, 2020 YTD charges for services is \$53,567 down, hookup/connection fee is down \$77,190, late payment fee is down \$19,560 and interest revenue is down \$88,996. Overall, total

2020 YTD operating revenue decreased \$235,274 from 2019. The revenue decrease in charges for services and late payment fees are largely related to the COVID-19 pandemic.

YTD total operating expenditures is \$2,222,787 or 94.9% of the 2020 budget. This is \$119,764 below the 2020 budget amount. YTD capital expenditures is \$668,540 or 29.6% of the 2020 budget. YTD total revenues exceeded total expenditures by \$22,207.

STORM AND SURFACE WATER FUND OVERVIEW

YTD operating revenues received is \$742,323 or 106.6% of the 2020 budget. YTD operating expenditures is \$498,306 or 96.6% of the 2020 budget. Only 2.8% of 2020 capital outlay budget was spent through December. YTD total revenues exceeded total expenditures by \$239,065.

COVID-19 IMPACTS ON CITY UTILITIES

Governor Inslee's proclamation for Ratepayer Assistance prohibits energy, water and landline telephone companies from disconnecting services due to nonpayment or charging fees for late payment for residential customers. Recently the proclamation was extended through April 30, 2021.

As of December 27, 2020, total utility billing past due balance was \$175,123. This is a \$96,466 increase from a year ago. Since there has been no rate increases nor significant changes in total number of customers from 2019, the increase in unpaid balance in 2020 is largely assumed to be related to the COVID-19 pandemic and the Governor's proclamation for Ratepayer Assistance. The proclamation does not relieve customers from the obligation to pay for utility services, and the City will need to work with the customer to collect payments. However, the late payment fees are waived and will be a loss for the City's utilities.

AIRPORT FUND

YTD operating revenues received is \$1,900,539 or 103.9% of the 2020 budget. This is \$71,145 ahead of the twelve-month target amount. Fuel sales revenue and lease/rent revenue exceeded the twelve-month target amount by \$51,501 and \$22,230, respectively. When compared with 2019, the 2020 fuel sales revenue increased by \$89,050 but the lease/rent revenue decreased by \$21,762.

YTD operating expenditures is \$1,301,873 or 98.8% of the 2020 budget. Only 46.0% of the 2020 capital budget has been spent through December. The above ground fuel storage project has not yet started at the end of 2020.

YTD total revenues exceeded total expenditures by \$221,932.

TREASURER'S REPORT – CASH AND INVESTMENTS

The city's total cash, deposits, and investments as of December 31, 2020 is \$25,145,142. About 87% or \$21,792,253 of the city's fund is invested and earns interests. The remaining 13% or \$3,352,889 is deposited in non-interest-bearing checking accounts and revolving cash funds to provide on-going operational cash flow needs. A summary of cash funds and investment types are as follows:

City of Chehalis Cash, Deposits & Investments - Total Combined All Funds		
Account Type	Balance 12/31/2020	% of Total
Checking & Revolving Cash Fund	3,352,889	13.3%
Local Government Investment Pool (LGIP)	19,216,956	76.4%
US Govt Agency Securities (Bonds)	2,575,297	10.2%
Total	\$ 25,145,142	100.0%

Only 9.0% or \$2,256,763 of the total cash and investments belongs to the General Fund. Other than the General Fund, all other funds are restricted or committed funds that account for specific revenues or resources that are legally restricted or committed to finance particular activities of the City, such as transportation benefit district, tourism, utilities, Airport , and Firemen’s Pension funds.

Total investment interest earnings through December 31, 2020 totaled \$171,964. The average LGIP net earnings rates for 2020 and 2019 were 0.638% and 2.307%, respectively. LGIP net earnings rate as of 12/31/2020 is 0.156%. The 2020 investment interest earnings decreased by \$249,181 (about 59%) from 2019 which was \$421,145.

FISCAL IMPACT

As shown.

RECOMMENDATION

It is recommended that the City Council review this information and let staff know if there are any questions.

SUGGESTED MOTION

N/A

City of Chehalis
Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual
2020 Forth Quarter Financial Statements - All Funds
As of December 31, 2020

Fund Type/Name	Beginning Fund Balance		Revenues & Transfers				Expenditures & Transfers				Changes in Fund Balance		Ending Fund Balance	
	2020 Amended Budget	Actual 1/1/2020	2020 Amended Budget	YTD 12/31/2020 Actual	YTD % of Balance Budget	2020 Amended Budget	YTD 12/31/2020 Actual	YTD % of Balance Budget	2020 Amended Budget	YTD 12/31/2020 Actual	2020 Amended Budget	YTD 12/31/2020 Actual		
General Funds:														
General Fund	\$ 1,462,124	\$ 1,462,124	\$ 10,026,736	\$ 10,292,891	\$ (266,155) 102.7%	\$ 10,322,796	\$ 9,498,252	\$ 824,544 92.0%	\$ (296,060)	\$ 794,639	1,166,064	\$ 2,256,763		
Dedicated Street Fund	222,014	222,014	48,300	52,078	(3,778) 107.8%	201,520	85,617	115,903 42.5%	(153,220)	(33,539)	68,794	188,475		
Building Abatement Fund	103,032	103,032	1,600	561	1,039 35.1%	52,000	51,979	21 100.0%	(50,400)	(51,418)	52,632	51,614		
Compensated Absences Fund	196,908	196,908	3,640	1,112	2,528 30.5%	-	-	- 0.0%	3,640	1,112	200,548	198,020		
Total General Funds	1,984,078	1,984,078	10,080,276	10,346,642	(266,366) 102.6%	10,576,316	9,635,848	940,468 91.1%	(496,040)	710,794	1,488,038	2,694,872		
Special Revenue Funds:														
Arterial Street Fund	121,703	121,703	137,199	139,797	(2,598) 101.9%	166,019	162,972	3,047 98.2%	(28,820)	(23,175)	92,883	98,528		
Transportation Benefit Dist. Fund	2,166,644	2,166,644	2,260,601	1,645,660	614,941 72.8%	2,417,881	707,143	1,710,738 29.2%	(157,280)	938,517	2,009,364	3,105,161		
Tourism Fund	420,501	420,501	195,130	214,581	(19,451) 110.0%	562,483	525,029	37,454 93.3%	(367,353)	(310,448)	53,148	110,053		
LEOFF 1 OPEB Reserve Fund			233,549	224,861	8,688 96.3%	223,500	139,565	83,935 62.4%	10,049	85,296	10,049	85,296		
Community Block Grant Fund	24,454	24,454	480	138	342 28.8%	1,000	-	1,000 0.0%	(520)	138	23,934	24,592		
HUD Block Grant Fund	87,927	87,927	1,720	497	1,223 28.9%	2,000	-	2,000 0.0%	(280)	497	87,647	88,424		
Total Special Revenue Funds	2,821,229	2,821,229	2,828,679	2,225,534	603,145 78.7%	3,372,883	1,534,709	1,838,174 45.5%	(544,204)	690,825	2,277,025	3,512,054		
Debt Service Funds:														
2011 G.O. Bond Fund	1	1	160,914	160,914	- 100.0%	160,915	160,910	5 100.0%	(1)	4	-	5		
Total Debt Service Fund	1	1	160,914	160,914	- 100.0%	160,915	160,910	5 100.0%	(1)	4	-	5		
Capital Project Funds:														
Public Facilities Reserve Fund	1,066,995	1,066,995	2,533,677	2,670,361	(136,684) 105.4%	3,346,556	2,778,882	567,674 83.0%	(812,879)	(108,521)	254,116	958,474		
Automotive/Equip. Reserve Fund	240,631	240,631	3,640	1,254	2,386 34.5%	202,083	133,707	68,376 66.2%	(198,443)	(132,453)	42,188	108,178		
First Quarter REET Fund	136,249	136,249	112,980	121,108	(8,128) 107.2%	39,982	39,982	- 100.0%	72,998	81,126	209,247	217,375		
Second Quarter REET Fund	152,571	152,571	113,300	121,211	(7,911) 107.0%	33,156	33,156	- 100.0%	80,144	88,055	232,715	240,626		
Total Capital Project Funds	1,596,446	1,596,446	2,763,597	2,913,934	(150,337) 105.4%	3,621,777	2,985,727	636,050 82.4%	(858,180)	(71,793)	738,266	1,524,653		
Proprietary Funds:														
Garbage Fund	8,002	8,002	6,440	5,070	1,370 78.7%	6,610	4,754	1,856 71.9%	(170)	316	7,832	8,318		
Wastewater Fund	5,374,991	5,374,991	5,484,355	5,480,827	3,528 99.9%	6,122,746	5,487,454	635,292 89.6%	(638,391)	(6,627)	4,736,600	5,368,364		
Water Fund	7,967,916	7,967,916	3,068,730	3,201,383	(132,653) 104.3%	4,891,126	3,179,176	1,711,950 65.0%	(1,822,396)	22,207	6,145,520	7,990,123		
Storm & Surface Water Fund	1,460,054	1,460,054	696,295	742,323	(46,028) 106.6%	691,283	503,258	188,025 72.8%	5,012	239,065	1,465,066	1,699,119		
Airport Fund	1,169,630	1,169,630	2,666,334	2,183,672	482,662 81.9%	2,437,489	1,961,740	475,749 80.5%	228,845	221,932	1,398,475	1,391,562		
Total Proprietary Funds	15,980,593	15,980,593	11,922,154	11,613,275	308,879 97.4%	14,149,254	11,136,382	3,012,872 78.7%	(2,227,100)	476,893	13,753,493	16,457,486		
Fiduciary Funds:														
Firemen's' Pension Fund	1,013,143	1,013,143	32,375	20,203	12,172 62.4%	80,270	77,290	2,980 96.3%	(47,895)	(57,087)	965,248	956,056		
Custodial Court Fund	6,000	6,000	92,780	92,179	601 99.4%	98,780	98,179	601 99.4%	(6,000)	(6,000)	-	-		
Custodial Other Agency Fund	-	-	205,725	214,708	(8,983) 104.4%	205,725	214,693	(8,968) 104.4%	-	15	-	15		
Total Fiduciary Funds	1,019,143	1,019,143	330,880	327,090	3,790 98.9%	384,775	390,162	(5,387) 101.4%	(53,895)	(63,072)	965,248	956,071		
TOTAL ALL CITY FUNDS	\$ 23,401,490	\$ 23,401,490	\$ 28,086,500	\$ 27,587,390	\$ 499,110 98.2%	\$ 32,265,920	\$ 25,843,738	\$ 6,422,182 80.1%	\$ (4,179,420)	\$ 1,743,652	\$ 19,222,070	\$ 25,145,142		

Note: May contain rounding differences of +/-1

City of Chehalis
 Comparative Revenues, Expenditures, and Fund Balances - Budget to Actual
 December 2019 and 2020
 General Fund

					YTD Target % * 100.00%			
GENERAL FUND (#001)	2019 Amended Budget	2019 YTD Actual 12/31/2019	2019 YTD % of Budget	2020 Amended Budget	2020 YTD Actual 12/31/2020	2020 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2020-2019
Revenues:								
Taxes:								
Property Taxes	\$ 1,926,749	\$ 1,905,165	98.9%	\$ 1,937,842	\$ 1,951,513	100.7%	\$ 13,671	\$ 46,348
Sales and Use Taxes	5,142,110	5,155,589	100.3%	4,893,500	5,283,036	108.0%	389,536	127,447
Utility Taxes	1,576,490	1,591,298	100.9%	1,592,635	1,589,090	99.8%	(3,545)	(2,208)
Other Taxes	46,670	58,476	125.3%	50,168	56,164	112.0%	5,996	(2,312)
Total Taxes	8,692,019	8,710,528	100.2%	8,474,145	8,879,803	104.8%	405,658	169,275
Non-Tax Revenues:								
Licenses and Permits	200,575	235,162	117.2%	195,780	224,053	114.4%	28,273	(11,109)
Intergovernmental Revenues	361,521	424,373	117.4%	882,282	681,917	77.3%	(200,365)	257,544
Charges for Goods & Services	422,037	390,812	92.6%	180,670	176,139	97.5%	(4,531)	(214,673)
Fines and Forfeitures	120,110	121,965	101.5%	120,190	117,561	97.8%	(2,629)	(4,404)
Miscellaneous	157,995	199,747	126.4%	122,669	145,918	119.0%	23,249	(53,829)
Total Non-Tax Revenues	1,262,238	1,372,059	108.7%	1,501,591	1,345,588	89.6%	(156,003)	(26,471)
Other Fund Sources:								
Custodial Activity	104,405	114,545	109.7%	-	16,500	0.0%	16,500	(98,045)
Transfers-in	80,000	80,000	100.0%	51,000	51,000	100.0%	-	(29,000)
Total Other Fund Sources	184,405	194,545	105.5%	51,000	67,500	132.4%	16,500	(127,045)
Total Revenues	\$ 10,138,662	\$ 10,277,132	101.4%	\$ 10,026,736	\$ 10,292,891	102.7%	\$ 266,155	\$ 15,759
Expenditures								
Expenditures by Department:								
City Council	\$ 97,825	\$ 92,510	94.6%	\$ 91,601	\$ 71,691	78.3%	\$ 19,910	\$ (20,819)
Municipal Court	497,978	479,432	96.3%	399,558	410,237	102.7%	(10,679)	(69,195)
City Manager	201,348	198,952	98.8%	199,081	202,330	101.6%	(3,249)	3,378
Finance	299,503	270,212	90.2%	286,298	278,215	97.2%	8,083	8,003
City Clerk	86,347	81,195	94.0%	85,367	81,218	95.1%	4,149	23
Legal Service	78,183	72,700	93.0%	75,673	73,646	97.3%	2,027	946
Facilities and Parks	1,173,217	1,096,475	93.5%	1,082,802	1,046,497	96.6%	36,305	(49,978)
Non-Departmental	1,373,097	1,285,516	93.6%	534,793	518,765	97.0%	16,028	(766,751)
Human Resources	202,578	165,809	81.8%	139,311	117,917	84.6%	21,394	(47,892)
Police	3,305,621	3,195,859	96.7%	3,337,741	3,238,073	97.0%	99,668	42,214
Fire	2,362,379	2,275,940	96.3%	2,432,267	2,218,158	91.2%	214,109	(57,782)
Public Works - Streets	616,810	574,084	93.1%	620,487	502,670	81.0%	117,817	(71,414)
Planning & Building	391,443	352,714	90.1%	698,027	459,882	65.9%	238,145	107,168
Recreation	482,879	476,047	98.6%	339,790	278,953	82.1%	60,837	(197,094)
Total Expenditures	11,169,208	10,617,445	95.1%	10,322,796	9,498,252	92.0%	824,544	(1,119,193)
Excess (Deficiency) Revenues Over (Under) Expenditures	\$ (1,030,546)	\$ (340,313)	33.0%	\$ (296,060)	\$ 794,639	-268.4%	1,090,699	\$ 1,134,952
Beginning Fund Balance	1,804,262	1,804,262	100.0%	1,462,124	1,462,124	100.0%	-	(342,138)
Ending Fund Balance	\$ 773,716	\$ 1,463,949	189.2%	\$ 1,166,064	\$ 2,256,763	193.5%	\$ 1,090,699	\$ 792,814

Foot Note:

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^ Variance from YTD target amount to YTD actual amount. Positive variance, if YTD revenue > target amount and YTD expenditure < target amount.

City of Chehalis
Expenditures by Category - Budget to Actual
December 2019 and 2020
General Fund

GENERAL FUND (#001)	2019		2019 YTD % of Budget	2020		YTD Target % * 100.00%		2020 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2020- 2019
	Amended Budget	YTD Actual 12/31/2019		Amended Budget	YTD Actual 12/31/2020					
Expenditures by Category:										
Salaries	\$ 5,059,205	\$ 4,965,431	98.1%	\$ 4,970,156	\$ 4,832,666	97.2%	\$	137,490	\$	(132,765)
Benefits	2,619,740	2,469,406	94.3%	2,207,302	2,037,284	92.3%		170,018		(432,122)
Subtotal for Payroll	7,678,945	7,434,837	96.8%	7,177,458	6,869,950	95.7%		307,508		(564,887)
Supplies	410,433	378,283	92.2%	409,893	345,319	84.2%		64,574		(32,964)
Services	2,386,342	2,150,318	90.1%	2,635,817	2,188,974	83.0%		446,843		38,656
Capital Outlay	18,412	15,700	85.3%	164,013	149,026	90.9%		14,987		133,326
Debt Service	114,432	114,556	100.1%	114,432	114,432	100.0%		-		(124)
Custodial Activity	104,415	115,963	111.1%	-	15,000	0.0%		(15,000)		(100,963)
Transfers-out	870,554	867,498	99.6%	245,332	240,153	97.9%		5,179		(627,345)
Inferfund Charges	(414,325)	(459,710)	111.0%	(424,149)	(424,602)	100.1%		453		35,108
Total Expenditures	11,169,208	10,617,445	786.1%	10,322,796	9,498,252	92.0%		824,544		(1,119,193)

Foot Note:

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City of Chehalis
Comparative Revenues and Expenditures - Budget to Actual
December 2019 and 2020
Wastewater Fund

	2019		2019 YTD % of Budget	2020		2020 YTD % of Budget	YTD Target % * 100.00%	^Variance YTD Target vs. Actual	Change YTD Actual 2020-2019
	Amended Budget	YTD Actual 12/31/2019		Amended Budget	YTD Actual 12/31/2020				
Wastewater Fund (#404)									
Revenues:									
Operating Revenues:									
Charges for Services	\$ 5,068,094	\$ 5,026,879	99.2%	\$ 5,056,865	\$ 5,062,790	100.1%		\$ 5,925	\$ 35,911
Hookup/Connection Fee	99,000	105,156	106.2%	57,920	54,068	93.3%		(3,852)	(51,088)
Capacity Charge (Cost Share)	277,378	277,378	100.0%	277,380	277,378	100.0%		(2)	-
Intergovernmental Revenues	-	-	0.0%	4,400	6,370	144.8%		1,970	6,370
Late Payment Fees	42,910	48,285	112.5%	15,450	14,707	95.2%		(743)	(33,578)
Interest Earnings	104,130	106,041	101.8%	67,250	61,343	91.2%		(5,907)	(44,698)
Rental Income	4,140	3,545	85.6%	3,550	3,545	99.9%		(5)	-
Miscellaneous Other	1,550	1,313	84.7%	1,540	626	40.6%		(914)	(687)
Total Operating Revenues	5,597,202	5,568,597	99.5%	5,484,355	5,480,827	99.9%		(3,528)	(87,770)
Other Fund Sources:									
Custodial Activities	660	563	85.3%	-	-	0.0%		-	(563)
Debt Proceeds	-	-	0.0%	-	-	0.0%		-	-
Total Other Fund Source	660	563	85.3%	-	-	0.0%		-	(563)
Total Revenues & Fund Sources	\$ 5,597,862	\$ 5,569,160	99.5%	\$ 5,484,355	\$ 5,480,827	99.9%		\$ (3,528)	\$ (88,333)
Expenditures:									
Operating Expenditures:									
Wages	\$ 1,007,949	\$ 992,106	98.4%	\$ 1,066,122	\$ 958,820	89.9%		\$ 107,302	\$ (33,286)
Benefits	511,882	493,507	96.4%	563,775	480,539	85.2%		83,236	(12,968)
Supplies	457,486	472,920	103.4%	438,652	502,727	114.6%		(64,075)	29,807
Services	1,146,597	1,147,207	100.1%	1,103,176	1,024,149	92.8%		79,027	(123,058)
Total Operating Expenditures:	3,123,914	3,105,740	99.4%	3,171,725	2,966,235	93.5%		205,490	(139,505)
Other Expenditures:									
Capital Outlay	890,294	365,976	41.1%	1,071,116	641,316	59.9%		429,800	275,340
Debt Service	1,880,055	1,881,263	100.1%	1,879,905	1,879,903	100.0%		2	(1,360)
Custodial Receipts / Deposits	600	563	93.8%	-	-	0.0%		-	(563)
Interfund Loan Disbursements	-	-	0.0%	-	-	0.0%		-	-
Total Other Expenditures	2,770,949	2,247,802	81.1%	2,951,021	2,521,219	85.4%		429,802	273,417
Total Expenditures	\$ 5,894,863	\$ 5,353,542	90.8%	\$ 6,122,746	\$ 5,487,454	89.6%		\$ 635,292	\$ 133,912
Changes in Fund Balance	\$ (297,001)	\$ 215,618	-72.6%	\$ (638,391)	\$ (6,627)	1.0%		\$ 631,764	\$ (222,245)
Beginning Fund Balance	5,112,880	5,112,880	100.0%	5,374,991	5,374,991	100.0%		-	262,111
Ending Fund Balance	\$ 4,815,879	\$ 5,328,498	110.6%	\$ 4,736,600	\$ 5,368,364	113.3%		\$ 631,764	\$ 39,866

Foot Note:

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City of Chehalis
Comparative Revenues and Expenditures - Budget to Actual
December 2019 and 2020
Water Fund

	2019		2019 YTD % of Budget	2020		2020 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2020-2019
	Amended Budget	YTD Actual 12/31/2019		YTD Target % *	Amended Budget			
WATER FUND (#405)								
Revenues:								
Operating Revenues:								
Charges for Services	\$ 2,648,500	\$ 2,998,830	113.2%	\$ 2,864,810	\$ 2,945,263	102.8%	\$ 80,453	\$ (53,567)
Hookup/Connectoin Fee	136,640	142,194	104.1%	61,770	65,004	105.2%	3,234	(77,190)
Intergovernmental Revenues	-	-	0.0%	5,500	5,480	99.6%	(20)	5,480
Late Payment Fees	27,720	27,189	98.1%	7,820	7,629	97.6%	(191)	(19,560)
Interest Earnings	144,176	145,959	101.2%	59,110	56,963	96.4%	(2,147)	(88,996)
Other Receipts	1,220	888	72.8%	230	(553)	-240.4%	(783)	(1,441)
Total Operating Revenues	2,958,256	3,315,060	112.1%	2,999,240	3,079,786	102.7%	80,546	(235,274)
Other Funding Source								
Interfund Loan Repayment	68,095	68,308	100.3%	69,490	69,482	100.0%	(8)	1,174
Custodial Activities/Customer Deposit	270	83	30.7%	-	47,401	0.0%	47,401	47,318
Other Resources	-	682	0.0%	-	4,714	0.0%	4,714	4,032
Total Other Fund Source	68,365	69,073	101.0%	69,490	121,597	175.0%	52,107	52,524
Total Revenues & Fund Sources	\$ 3,026,621	\$ 3,384,133	111.8%	\$ 3,068,730	\$ 3,201,383	104.3%	\$ 132,653	\$ (182,750)
Expenditures								
Operating Expenditures								
Wages	\$ 980,324	\$ 835,804	85.3%	\$ 848,476	\$ 792,643	93.4%	55,833	(43,161)
Benefits	490,492	393,019	80.1%	430,881	368,888	85.6%	61,993	(24,131)
Supplies	335,689	353,916	105.4%	344,456	283,351	82.3%	61,105	(70,565)
Services	709,188	650,638	91.7%	718,738	777,905	108.2%	(59,167)	127,267
Total Operating Expenditures	2,515,693	2,233,377	88.8%	2,342,551	2,222,787	94.9%	119,764	(10,590)
Other Expenditures								
Capital Expenditures	1,464,300	269,700	18.4%	2,262,297	668,540	29.6%	1,593,757	398,840
Debt Service	321,662	321,150	99.8%	286,278	287,849	100.5%	(1,571)	(33,301)
Custodial Activities	100	33	33.0%	-	-	0.0%	-	(33)
Total Other Expenditures	1,786,062	590,883	33.1%	2,548,575	956,389	37.5%	1,592,186	365,506
Total Expenditures	\$ 4,301,755	\$ 2,824,260	65.7%	\$ 4,891,126	\$ 3,179,176	65.0%	\$ 1,711,950	\$ 354,916
Change in Fund Balance	\$ (1,275,134)	\$ 559,873	-43.9%	\$ (1,822,396)	\$ 22,207	-1.2%	\$ 1,844,603	\$ (537,666)
Beginning Fund Balance	7,437,091	7,437,091	100.0%	7,967,916	7,967,916	100.0%	-	530,825
Ending Fund Balance	\$ 6,161,957	\$ 7,996,964	129.8%	\$ 6,145,520	\$ 7,990,123	130.0%	\$ 1,844,603	\$ (6,841)

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City of Chehalis
 Comparative Revenues and Expenditures - Budget to Actual
 December 2019 and 2020
 Storm and Surface Water Fund

	2019		2019 YTD % of Budget	2020		2020 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2020- 2019
	Amended Budget	YTD Actual 12/31/2019		Amended Budget	YTD Actual 12/31/2020			
Storm Water Fund (#406)								
Revenues:								
Operating Revenues:								
Charges for Goods & Services	\$ 704,070	\$ 689,413	97.9%	\$ 677,015	\$ 724,679	107.0%	\$ 47,664	\$ 35,266
Hookup/Connection Fee	8,000	8,998	112.5%	4,750	3,472	73.1%	(1,278)	(5,526)
Intergovernmental Revenue	-	-	0.0%	3,100	3,097	99.9%	(3)	3,097
Late Payment Fees	5,000	5,507	110.1%	2,200	2,095	95.2%	(105)	(3,412)
Interest Earnings	26,570	26,483	99.7%	9,230	8,669	93.9%	(561)	(17,814)
Other Misc. Revenues	-	659	0.0%	-	311	0.0%	311	(348)
Total Operating Revenues	743,640	731,060	98.3%	696,295	742,323	106.6%	46,028	11,263
Other Fund Sources:								
Custodial Activities	30	55	183.3%	-	-	0.0%	-	(55)
Other Resources	-	136	0.0%	-	-	0.0%	-	(136)
Total Other Fund Sources	30	191	636.7%	-	-	0.0%	-	(191)
Total Revenues & Fund Sources	\$ 743,670	\$ 731,251	98.3%	\$ 696,295	\$ 742,323	106.6%	\$ 46,028	\$ 11,072
Expenditures:								
Operating Expenditures:								
Wages	\$ 287,387	\$ 269,921	93.9%	\$ 259,451	\$ 241,498	93.1%	\$ 17,953	\$ (28,423)
Benefits	148,679	139,552	93.9%	131,530	124,263	94.5%	7,267	(15,289)
Supplies	61,662	48,129	78.1%	60,852	70,930	116.6%	(10,078)	22,801
Services	63,358	68,256	107.7%	64,250	61,615	95.9%	2,635	(6,641)
Total Operating Expenditures	561,086	525,858	93.7%	516,083	498,306	96.6%	17,777	(27,552)
Other Expenditures:								
Capital Expenditures	240,800	13,755	5.7%	175,200	4,952	2.8%	170,248	(8,803)
Debt Service	-	131	0.0%	-	-	0.0%	-	(131)
Custodial Activities	50	54	108.0%	-	-	0.0%	-	(54)
Total Other Expenditures	240,850	13,940	5.8%	175,200	4,952	2.8%	170,248	(8,988)
Total Expenditures	801,936	539,798	67.3%	691,283	503,258	72.8%	188,025	(36,540)
Changes in Fund Balance	\$ (58,266)	\$ 191,453	-328.6%	\$ 5,012	\$ 239,065	4769.9%	\$ 234,053	\$ 47,612
Beginning Fund Balance	1,264,662	1,264,662	100.0%	1,460,054	1,460,054	100.0%	-	195,392
Ending Fund Balance	\$ 1,206,396	\$ 1,456,115	120.7%	\$ 1,465,066	\$ 1,699,119	116.0%	\$ 234,053	\$ 243,004

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City of Chehalis
Comparative Revenues and Expenditures - Budget to Actual
December 2019 and 2020
Airport Fund

Airport Fund (#407)	2019		2019 YTD % of Budget	YTD Target % * 100.00%		2020 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2020- 2019
	2019 Amended Budget	YTD Actual 12/31/2019		2020 Amended Budget	YTD Actual 12/31/2020			
Revenues:								
Operating Revenues:								
Fuel sales	\$ 620,073	\$ 637,451	102.8%	\$ 675,000	\$ 726,501	107.6%	\$ 51,501	\$ 89,050
Other Misc. Revenues	1,375	2,495	181.5%	1,300	244	18.8%	(1,056)	(2,251)
Late Payment Fees	-	103	0.0%	-	89	0.0%	89	(14)
Interest Earnings	24,140	25,600	106.0%	9,750	8,131	83.4%	(1,619)	(17,469)
Rents & Leases	1,121,347	1,187,336	105.9%	1,143,344	1,165,574	101.9%	22,230	(21,762)
Total Operating Revenues	1,766,935	1,852,985	104.9%	1,829,394	1,900,539	103.9%	71,145	47,554
Other Fund Sources:								
Intergovernmental - Capital Grants	2,644,795	2,452,599	92.7%	321,684	267,877	83.3%	(53,807)	(2,184,722)
Custodial Activities	194,743	203,961	104.7%	15,256	15,256	100.0%	-	(188,705)
Proceeds from Sale of Capital Asset	-	945	0.0%	-	-	0.0%	-	(945)
Debt Proceeds (Bonds/Loans)	-	-	0.0%	500,000	-	0.0%	(500,000)	-
Total Other Fund Sources	2,839,538	2,657,505	93.6%	836,940	283,133	33.8%	(553,807)	(2,374,372)
Total Revenues & Fund Sources	\$ 4,606,473	\$ 4,510,490	97.9%	\$ 2,666,334	\$ 2,183,672	81.9%	\$ (482,662)	\$ (2,326,818)
Expenditures:								
Wages	\$ 301,651	\$ 307,845	102.1%	\$ 312,092	\$ 296,884	95.1%	\$ 15,208	\$ (10,961)
Benefits	178,416	171,778	96.3%	179,291	155,560	86.8%	23,731	(16,218)
Supplies	439,380	550,378	125.3%	592,480	628,815	106.1%	(36,335)	78,437
Services	257,580	190,944	74.1%	233,890	220,614	94.3%	13,276	29,670
Total Operating Expenditures	1,177,027	1,220,945	103.7%	1,317,753	1,301,873	98.8%	15,880	80,928
Other Expenditures:								
Capital Expenditures	2,973,678	2,866,801	96.4%	850,375	391,321	46.0%	459,054	(2,475,480)
Debt Service	32,151	32,216	100.2%	99,795	98,988	99.2%	807	66,772
Custodial Activities	195,359	204,009	104.4%	100,076	100,076	100.0%	-	(103,933)
Interfund Loan Payment	68,095	68,308	100.3%	69,490	69,482	100.0%	8	1,174
Total Other Expenditures	3,269,283	3,171,333	97.0%	1,119,736	659,867	58.9%	459,869	(2,511,466)
Total Expenditures	\$ 4,446,310	\$ 4,392,278	98.8%	\$ 2,437,489	\$ 1,961,740	80.5%	\$ 475,749	\$ (2,430,538)
Changes in Fund Balance								
Beginning Fund Balance	\$ 160,163	\$ 118,212	73.8%	\$ 228,845	\$ 221,932	97.0%	\$ (6,913)	\$ 103,720
Ending Fund Balance	1,051,418	1,051,418	100.0%	1,169,630	1,169,630	100.0%	-	118,212
Ending Fund Balance	\$ 1,211,581	\$ 1,169,630	96.5%	\$ 1,398,475	\$ 1,391,562	99.5%	\$ (6,913)	\$ 221,932

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